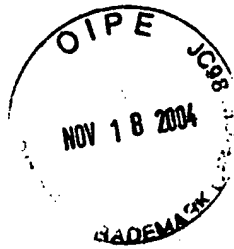


00684.003324.1.



PATENT APPLICATION

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of)	Examiner: Michael Lebentritt
	:	
AKIRA UNNO ET AL.)	Group Art: 2824
	:	
Application No.: 10/694,053)	Allowed: August 18, 2004
	:	
Filed: October 28, 2003)	Confirmation No.: 3899
	:	
For: SEMICONDUCTOR)	
SUBSTRATE, SOI SUBSTRATE	:	
AND MANUFACTURING)	
METHOD THEREFOR	:	November 18, 2004

Mail Stop Issue Fee
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

COMMENTS ON EXAMINER'S STATEMENT OF REASONS FOR ALLOWANCE

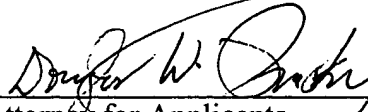
Sir:

The Notice of Allowability mailed August 18, 2004 included, as an attachment, a statement of reasons for allowance.

However, while the statement cites features of Claim 5, the statement erroneously attributes the cited features to Claim 4, which was cancelled in the Preliminary Amendment filed on October 28, 2003. Nevertheless, Applicants respectfully submit that each of the pending claims is allowable for its combination of claimed features.

Applicants' undersigned attorney may be reached in our Washington, D.C. office by telephone at (202) 530-1010. All correspondence should continue to be directed to our below-listed address.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Douglas W. Pinsky", is written over a horizontal line.

Attorney for Applicants
Douglas W. Pinsky
Registration No. 46,994

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